OFF 30 2004 B Attorney Socket No.: NECK 17.552 (100806-17282)

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor

Hiroshi Tanabe

Title

METHOD FOR FORMING SEMICONDUCTOR FILMS AT

DESIRED POSITIONS ON A SUBSTRATE

Serial No.

09/614,286

Confirmation No.

2375

Filed

07/12/2000

Examiner

Hiroshi Tanabe

Group Art Unit

2813

Mail Stop: Issue Fee Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Comments on Statement of Reasons for Allowance

Sir:

The referenced application was allowed on, October 13, 2004. The issue fee due on January 13, 2005 is being paid concurrently herewith.

Applicant hereby acknowledges the Examiner's Reasons for Allowance. Applicant respectfully notes that there may be additional reasons for allowance that have not been specifically cited, and which may apply to various of the allowed claims, in addition to or instead of the cited reasons. Applicant respectfully suggests that notwithstanding the Examiner's Reasons for Allowance, it is believed that each of the allowed claims is patentable in its own

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right and/or for other reasons raised during the prosecution and/or explained in the specification of this application.

To the extent that any statements regarding patentability of any claims allowed by the Examiner made by the Applicant or the Examiner in any document filed in this application are inconsistent with or not included in the Examiner's Reasons for Allowance, they are incorporated by reference herein

Any fee due with this paper may be charged on Deposit Account No. 50-1290.

Respectfully submitted,

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Fax: (212) 940-8986 Date: December 30, 2004

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